

EXHIBIT 21



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To: The Honorable William H. Pauley III

From: David M McNeer
2925 N 18th Ave E
Newton, Iowa 50208

Your Honor,

My name is David McNeer and I was born and raised and still live in Newton, Iowa. My wife and I have owned and operated a small business in the Promotional Products Industry since 1984. We built our business around providing the Maytag Company with outstanding customer service and the most creative promotional products.

We grew our business for 22 straight years until the Maytag Company shuttered their doors after being bought out by the Whirlpool Corporation. Our small town of 15,000 residents lost over 4,000 jobs nearly overnight, as you can imagine it was devastating. A couple of years later our town was featured on "60 Minutes" the segment was titled "Anger in the Heartland" and it documented the struggles and challenges that our community had been facing for the last several years. The segment ran the Sunday prior to the midterm elections of 2010. One would think that after being on national television, reaching millions of viewers that at least one politician might reach out to our local business, but aside from my friend the Mayor who was on the program with me, not one politician from the city, the county, the state or any of our US Senators or Representatives reached out to me.

The Monday following the airing of the "60 Minutes" program I was contacted by Michael Cohen. He mentioned that he and Mr. Trump had seen the "60 Minutes" piece on our town and that both of them were heartbroken by what had happened to our once thriving community. They wanted to help. Being from the Midwest I wasn't quite used to how direct Michael was, but I soon grew to appreciate it. We spoke on the phone for a short while and then Michael said that he and Mr. Trump felt that we should be doing business together and that the Trump International Hotel and Towers in Chicago was the most logical place to start. I said, "that's great, just email me some contact info and I would be happy to reach out to them". Michael immediately, said "Why would I do that when we can call them now." Michael asked if I could stay on the line while he conferredenced in the Hotel. He reached Colm O'Callaghan's assistant and immediately greeted her and asked what Colm was doing. She said, "Well Michael he's in a meeting" and Michael replied, "Well Suzette (not sure that was the right name) get him out of it." There is a gentleman on the line that I would like to introduce him to." Shortly after that we were doing business together.

I was always amazed at how accessible, cordial and truly caring Michael was and still is in the midst of the chaos that has surrounded his life this past year. We met a couple of times on his visits to Iowa and he was nothing but a consummate gentleman. He always asked how I, my wife, family and business were doing. Over the past several years we've talked, texted and exchanged emails many, many times. One particular instance that I will never forget is this; It was shortly after Mr. Trump had won the Republican Primary for President and was running in the General Election. When I first met Mr. Trump in April of 2015 he promised me that if he ever ran for President that our company would be doing business for his campaign. All thru the primaries we did practically everything for the state of Iowa. Then when the General Election got into full swing we were basically shut out of the entire process. My wife and I were still trying hard to right a struggling business and really needed this opportunity, but we were getting nowhere with the new head of the campaign in Iowa. All of our regular contacts reported to new people and couldn't help. Then on a Tuesday morning after a restless night, I got up at 4 am and sent an email to Michael explaining the situation and felt that both he and Mr. Trump would want to know this. Literally 22 minutes later received this response from Michael, "I am on this and apologize for the nonsense. I will call you later." "That evening I did receive a call from Michael as promised, he said something like, "David, you're a good man. I understand you received some very nice orders today." Yes we did, all thanks to Michael.

I've known Michael for eight years and can honestly he has a huge heart and truly cares for people. He has always showed great concern for myself and others especially in our community. It's almost surreal seeing someone that I consider a "True Friend" and a gentlemen on TV and in the news almost daily. My wife and I are people of deep faith and often prayed for him and his family. It is with that faith that I ask the court to show leniency to Michael in your sentencing. He's a good man, a real friend, a caring father and husband. The great Danny Thomas said, "Success has nothing to do with what you gain in life or accomplish for yourself. It's what you do for others." By those standards the Michael Cohen I know is a great success, regardless of what has happened to him recently he has always "Helped Others." I'm confident if given the chance to do so in the future he will continue to do just that. Again I request the court's leniency towards a good man, Michael Cohen.

Sincerely,

A handwritten signature in black ink, appearing to read "David M. McNeer".

David M. McNeer